

ATTACHMENT D

SOP and Sample Weekly Exception Report

Title of Procedure:	Index Grant Exception Report	Procedure Number	Revision Date
Division	Financial Services	Revision Level	Original Issue Date
Reference Documents:	MDT Audit Account Comparison Report		

References to other documents, standards or local, state or federal mandates that amplify or reinforce requirements stated are listed here.

1.0 Purpose:

The purpose of this Standard Operation Procedure (SOP) is to establish a process to review any exceptions between the Contract/Purchase Order (PO) Activity account code (Index Code) and the activity account code (Index Code) used to pay the invoice for all Grant-related payments.

2.0 Scope:

This SOP applies to all Grant related payments when voucher index codes differ from the P.O. index code.

The County has developed an "Index Code Grant Exception Report." The exception report contains the voucher number, the grant index code that is being charged, the amount paid, the referenced P.O. number, the P.O. index code and Contract number.

3.0 Responsibility:

List the personnel titles having a level of accountability for the process activities stated in this procedure.

Individual	Responsibilities
Accountant 3	Reviews exception report and follows up on all exceptions identified on a weekly basis.
Accountant 4	Verifies that index codes are correctly charged; if not, reviews adjustments prepared by the Accountant 3 and authorizes entry.

4.0 Procedure:

On a weekly basis the Index Grant Exception Report is run (via automated process) and posted to On-Demand (a Reporting Management tool) for review.

1. If changes to the index code were made incorrectly, an analysis is conducted into the reasons why the change occurred.
2. If it is determined that the incorrect index code was used, a journal entry will be processed to remove the charges from the grant index code prior to drawdown of grant proceeds.

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3. After all processes have been performed, the report, along with the adjustments, is forwarded to the Accountant 4 for final review and signature. If the report reflects no exceptions, no further action is required.

DRAFT

MIAMI - DADE COUNTY

MDT AUDIT-ACCOUNT COMPARISON REPORT

ALT INDEX GRANT EXCEPTION REPORT

PAYMENT

[illegible]